HIGH COURT OF UTTARANCHAL AT- NAINITAL.

Income Tax Appeal No. 284 of 2001
(Old No. 217/2000)

Ms/ Hughes Services (Far East) Pvt. Ltd.
As agent of Mr. Suydam R.S. ... Appellant.

Vs.

The commissioner of Income Tax,
Meerut. .... Respondent

Sri V.K. Bisht, learned Sr. Counsel for the appellant.
Sri S.K. Posti, learned counsel for the respondent.

Hon'ble M.M. Ghildiyal, J.
Hon'ble J.C.S. Rawat, J.

Heard learned counsel for both the parties.

The assessee has filed the present appeal u/s 260A of Income Tax Act against the order passed by the Income Tax Appellate Tribunal C- Branch, New Delhi.

The following substantial question of law is framed in the memo of appeal:-

"Whether on the facts and in the circumstances of the case, Tribunal is legally justified in treating the amount paid for the off period as the income earned in India in view of the explanation to Section 9(1)(ii) while admittedly no service has been rendered during off period in India and inasmuch as, the subsequent amendment made in the explanation w.e.f. 01.04.2000 shows that the amount paid for off period or leave period is regarded as the income accrued in India only w.e.f. 01.04.2000?

Since the said question has already been decided by the Hon'ble Supreme Court in Civil Appeal nos. 351-355 of 2005 with the connected Civil Appeals, Sedco Forex International Drill Inc. and ors. vs. Commissioner of Income Tax, Dehradun and another reported in Judgment Today 2005(9) SC 639, this appeal is decided on the same terms and conditions and the question is

answered in favour of the assessee and against the revenue. No order as to costs.

The appeal is decided accordingly.

(J.C.S. Rawat, J.) (M.M. Ghildiyal, J.)

December 15, 2005:
NCM: